



FOREST TAX & STEWARDSHIP NEWS



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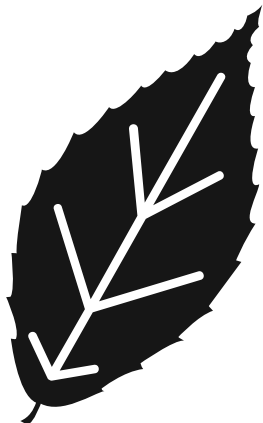
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Forest Health Issues for 2004

By Jane Cummings Carlson

The drought of 2001–2003 finally came to an end when adequate moisture fell during the spring and summer of 2004. This 3-year summer drought was most significant in northwest, west-central and southeastern Wisconsin. Figure 1 illustrates the severity of the drought and the pattern that was in place for three years.

Hardest hit by the drought were jack and red pine and oak. Trees growing on shallow, dry soils and those on south and west-facing slopes were stressed most severely. When pine is stressed by drought, the ever-present pine bark beetles, *Ips* species, are able to successfully attack, feed and breed in pine, killing them within one growing season.

Fortunately, pine recovers quickly from drought and those that survived were in a much more vigorous state in 2004 and able to fend off attacks by bark beetles by “pitching out” the invading insects. Oak stressed by the drought and defoliation by the Forest tent caterpillar was infested by the two-lined chestnut borer. This insect, like the pine bark beetle, is also associated with drought-stressed trees and normally is not a significant threat to our oak forests. Hardwoods take a longer time to recover from drought and some additional oak mortality did occur in 2004. If the average or above average moisture continues through 2005, new oak mortality is expected to be rare. For management options, please refer to the links below.

For more information on pine bark beetles, visit:

<http://www.na.fs.fed.us/spfo/pubs/fidls/ips/ipsfidl.htm>

For more information on two-lined chestnut borer, visit:

<http://www.na.fs.fed.us/spfo/pubs/fidls/chestnutborer/chestnutborer.htm>

Frequent spring and summer rains caused a statewide increase in the severity of fungal-leaf spots. These diseases are commonly “compound interest” diseases in that they continue to build or re-infect throughout the summer if there are regular rain events and cool weather. Evidence of these diseases was common on oak and aspen. Infection typically begins on the leaves in the lower portion of the crown then moves up to the top of the tree. By September, many infected trees had lost most of their foliage. Oak was infected by a group

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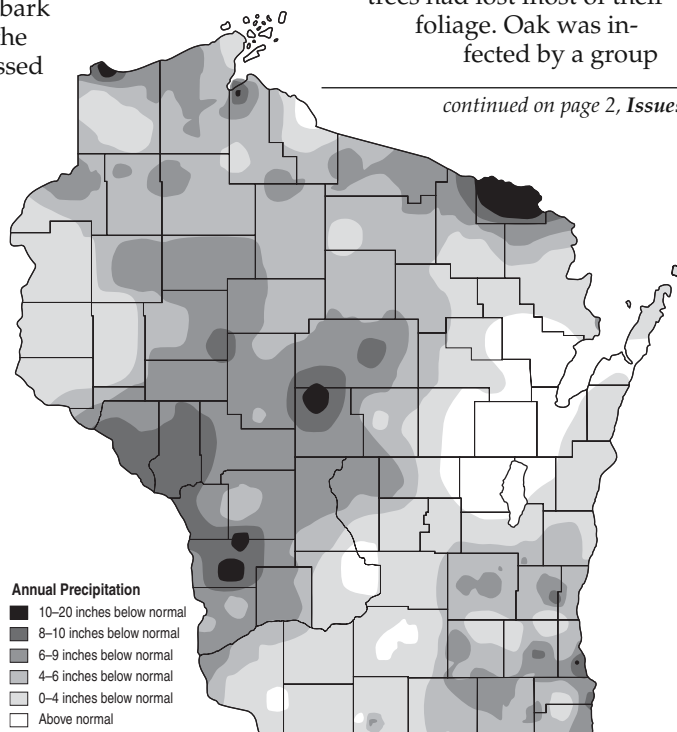


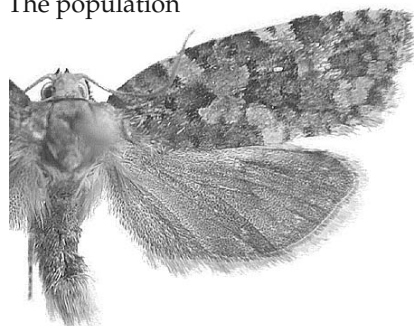
Figure 1. Annual precipitation in Wisconsin, 2003

of fungi called the "Anthracnose" fungi in the spring and by *Tubakia dryina* in mid-summer. Aspen were infected with two fungi, *Marsonina* and *Phylosticta*. All of these leaf diseases typically cause minimal injury to a tree, as long as they do not occur several years in a row. A slight reduction in growth may occur during years of heavy infection. No special management is necessary for these organisms.

Populations of the Gypsy Moth were significantly reduced in 2004, due to the frequent rains and cool weather.

These weather conditions favor biological controls, including the Nucleopolyhedrosis virus and the fungus *Entomophaga maimaiga*. Both of these organisms are now present in parts of the gypsy moth population and will infect and kill the larval stage.

Populations of the Jack Pine Budworm increased in both central and northwestern Wisconsin. The population



of this native insect cycles up and down in a relatively predictable manner and is expected to peak in 2005. The last large outbreak of this insect occurred in 1993 when 400,000 acres of Jack pine were defoliated. Defoliation in 2005 is expected to occur (but is not limited to) the following counties: Adams, Burnett, Clark, Eau Claire, Jackson, Juneau, Monroe, Marathon and Washburn.

For information on the Jack pine budworm, visit:

http://www.na.fs.fed.us/spfo/pubs/howtos/ht_jack/ht_jack.htm

Delinquent Personal Property Tax and MFL Land

by Carol Nielsen

One of the changes to the Managed Forest Law (MFL) included in 2003 Wisconsin Act 228 was to stipulate that if personal property tax for buildings located on managed forest land is not paid when due, the land may be withdrawn from MFL designation. This provision applies to all managed forest land.

When a municipality certifies to the department that the personal property tax for a building(s) on managed forest land is delinquent,

the department must issue a withdrawal order and assess the associated withdrawal tax and fee.

The acres withdrawn will include all acres of managed forest land in the legal description where the building is located, and any remaining acreage that does not meet the minimum eligibility requirements, which may be in an adjacent description.

To avoid an unwanted withdrawal, make sure your personal property taxes are paid on time

Buildings on Managed Forest Land

By Carol Nielsen

If you are planning on doing any building on Managed Forest Law lands read the following.

All new buildings constructed for habitation (a place to stay) on managed forest land must follow the current limitations established in NR46.15 (9) Wisconsin Administrative Code. This means that a building that will be constructed for habitation cannot be used as a domicile or contain more than 4 of the following 8 characteristics:

1. 800 sq. ft. or more in total area, using exterior dimensions of living space, including each level and not including porches, decks or uninsulated screen porches.
2. Indoor plumbing, including water and sewer, piped to either municipal or septic system.
3. Central heating or cooling, including electric heat, a furnace or heat with a circulation system.
4. Full or partial basement, excluding crawl spaces and frost walls.

5. Electrical service by connection to the lines of a power company.
6. Attached or separate garage, not to include buildings for vehicles used primarily for work or recreation on the property.
7. Telephone service based locally.
8. Insulated using common insulation products.

If a new building exceeds 4 of these 8 characteristics, the managed forest land in the legal description must be withdrawn (with penalty). This applies to all lands designated as managed forest land, even if the land was entered before January 2, 1999 when the definition was last revised.

If you are going to be putting a building on your managed forest land, be sure to consult the DNR forester in the county in which your land is located before you begin.

This does represent a change in policy for some MFL lands. Talking with the forester first will help ensure that you understand what can and cannot be done and avoid an unwanted withdrawal of the land from the program.



Year of Wisconsin Forestry

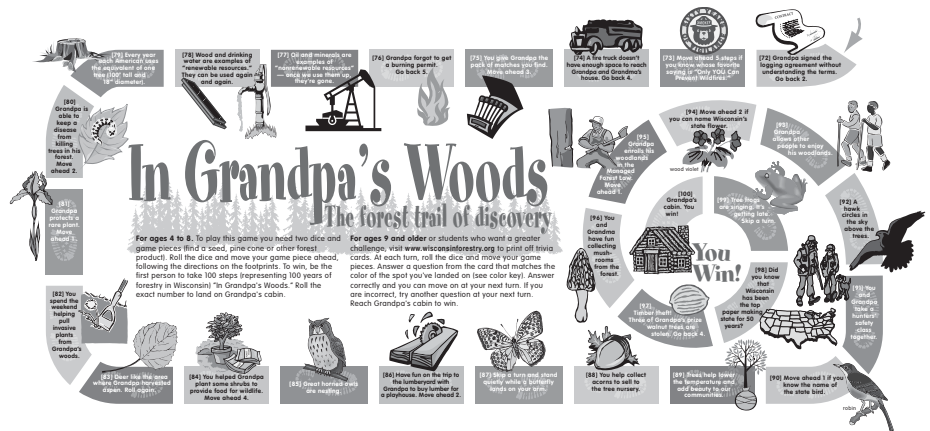
By Kirsten Held

Governor Doyle declared 2004 as the Year of Wisconsin Forestry. A number of forestry organizations celebrating landmark anniversaries this year (including the centennial of the state forestry program) have been using this opportunity to share the story of Wisconsin forestry. We invite you to take part in the final stages of this year-long celebration.

Have you gotten a copy of the Year of Wisconsin Forestry poster yet? It has a beautiful fall scene on the front and a child's board game on the back. To get a copy, stop by your local DNR Service Center or drop us an e-mail at Forestry.Webmail@dnr.state.wi.us

Are you thinking about the upcoming Christmas season yet? Two books produced to celebrate the Year of Wisconsin Forestry can help make your holiday shopping easier! A new picture book for 4 to 7 year-old children came off the press in May. *In Grandpa's Woods* is the story of two young children visiting their grandparents and learning about the many ways the forest is beneficial as they walk with their grandfather through his woodlands. Copies of this book are for sale through Trees For Tomorrow in Eagle River or online from them at: <http://www.treesfortomorrow.com/books.htm> You can view an online version of the book at: http://www.wisconsinforestry.org/activities_content_grandpa.html

The other book, *One Hundred Years of Forestry in Wisconsin*, tells the story of how sustainable forestry has evolved in Wisconsin over the past 100 years. This coffee table book would make a fine gift for anyone interested in Wisconsin's forest resource. It is available for sale through the Wisconsin Woodland Owners Association for \$24.95 plus \$2.20 shipping and handling (\$20 + \$2.20 shipping and handling for members of Wisconsin Woodland



Owners Association). Contact them at: WWOA, P.O. Box 285, Stevens Point, WI 54481; Phone: 715-346-4798 or email: nbozek@uwsp.edu or online at: <http://www.wisconsinwoodlands.org/giftshop.html>

You can also get into the holiday spirit by making an ornament for the holiday tree in the rotunda of the state capitol building. Since this is part of the Year of Wisconsin Forestry celebration, all ornaments must be made from wood, paper or other forest products – or from materials you've collected from a forest. Let your creativity flow and have fun making an attractive and unique ornament showcasing Wisconsin's forest resources. Detailed guidelines and directions on where to send your finished creation will be posted soon at: <http://www.wisconsinforestry.org/activities.html>

Also visit this site to read a copy of the Governor's proclamation and other information about the Year of Wisconsin Forestry: <http://wisconsinforestry.org/index.html> Then offer a holiday toast in celebration of the 16-million acres of forests that cover 46% of Wisconsin. Include a New Year's resolution to continue doing your part to sustain this valuable resource for future generations in addition to helping meet today's demands for ecological, social and economic benefits from forests in Wisconsin.



NEW Tax Rates for 2005 MFLs Set

By Carol Nielsen

MFL Rates for 2005 and later entries

The Department of Revenue has calculated the new Managed Forest Law (MFL) tax rates for lands being entered in 2005 and later. These rates will be used for 2005 through 2007. They will be recalculated for 2008 and every fifth year thereafter based on the new formula established by 2003 Wis. Act 228 in Chapter 77 Wis. Statutes.

Open Lands \$1.46 per acre (acreage share tax only)

Closed Lands..... \$7.28 per acre*

*acreage share tax (\$1.46) plus closed acreage fee (\$5.82)

MFL Rates for 1987 through 2004 entries

The rates for 1987 through 2004 entries were last adjusted in 2003. They will be recalculated again for 2008 and every fifth year thereafter based on the old formula in Chapter 77 Wis. Statutes.

Open Lands \$0.83 per acre (acreage share tax only)

Closed Lands..... \$1.95 per acre**

**acreage share tax (\$0.83) plus closed acreage fee (\$1.12)

Woodland Owners Welcome!



By Nancy Bozek

The Wisconsin Woodland Owners Association, WI DNR and UW-Extension would like to invite all woodland owners to our winter conference series. Join us for a fun and educational day indoors while the snow flies outside. The conference series is offered in the major regions of the state – Green Bay, Waukesha, Wausau, Madison, west central area, and Sinsinawa in the south west area. Each day-long program has presentations on new innovations, hot topics and fellow landowner experiences to help you become better informed. Each conference has different presentations, so attend one or more if you would like. Registration fee includes registration packet, breaks and lunch. Exhibitors with woodland-related services and products are also available.

If you do not receive a registration brochure in the mail about 3 weeks prior to the conference in your area, please contact the WWOA office at 715/346-4798 or nbozek@uwsp.edu

or the individual listed under each workshop to receive a brochure. Updates on conference topics will be posted on the WWOA website at www.wisconsinwoodlands.org We hope to see you there!

2005

- | | |
|-----------------|---|
| Jan 22 | <i>Northeast WI Woodland Owner Conference</i> at the UW-Extension office in Green Bay. Contact Ron Jones at 920/997-3285 or Ronald.Jones@dnr.state.wi.us |
| Feb 5 | <i>Southeast WI Woodland Owner Conference</i> at the Country Inn Hotel & Conference Center in Waukesha just off I-94W. Contact Randy Cooper at Randy.Cooper@dnr.state.wi.us |
| Feb 12 | <i>North Central Woodland Owner Conference</i> at the Best Western Midway Hotel in Wausau. Contact Nancy at 715/346-4798 or nbozek@uwsp.edu |
| Feb 26 | <i>Madison Area Woodland Owner Conference</i> at the American Family Insurance National Headquarters Training Center in Madison. Contact Mindy Habecker at 608/224-3718 or Habecker@co.dane.wi.us |
| March 12 | <i>Tri-State Forest Stewardship Conference</i> at the Sinsinawa Mounds Center, Sinsinawa. Contact Mark Rickenbach at 608/262-0134 or mgrickenbach@wisc.edu |

Mandatory Cutting Practices under the Managed Forest Law

A workshop for forest landowners under MFL in central Wisconsin

By Matt Duvall

In cooperation with University of Wisconsin Cooperative Extension, DNR foresters working in Wood, Portage and Marathon Counties invite you to participate in a free workshop designed for private forest landowners registered under the Managed Forest Law. This workshop will help you to understand how to fulfill your obligations to complete mandatory cutting practices under MFL. We will give you a proven recipe for conducting a successful timber harvest on your property, including information about filing cutting notices and permits. We will discuss your forest

management plan, how to read it, and how to use it. Please bring a copy of your plan to the workshop, or contact your DNR forester and ask them to bring a copy for you. We will discuss your obligations as a landowner under this tax incentive program as well as the services you can receive from your DNR forester, cooperating consulting foresters, and logging pro-

fessionals. Local DNR foresters will be on hand to answer your questions. These workshops are free, but please register in advance by calling Matt Duvall at (715) 261-1254 or by email at matt.duvall@ces.uwex.edu. Workshops without sufficient registration will be cancelled one week prior. We look forward to seeing you at one of these upcoming workshops!

Saturday, November 13th
9:00–11:00 A.M.
Plover Municipal Center
2400 Post Road
Plover

Tuesday, November 30th
6:30–8:30 P.M.
YMCA Camp Alexander
6410 Hwy 13 South
Wisconsin Rapids

Thursday, December 9th
6:30–8:30 P.M.
Marathon County UWEX Building
Room 2
212 River Drive
Wausau



Managed Forest Law Notice of Land Conveyance & Petition for Transfer

Form (2450-159) Instructions

When interest or ownership in Managed Forest Law (MFL) land is changed, a Petition for Transfer form must be completed. The new owner is required to complete and send in this form within 30 days of the legal ownership change. Failure to submit this form may result in withdrawal from the program and the assessment of a withdrawal tax.

Section 1 – Land Information

✿ MFL order number.

1. Enter the MFL order number. xx-xxx-xxxx (county code – sequence number – year of entry).

This can be obtained from the original Order of Designation or from the DNR forester.

✿ Indicate whether the transfer of MFL land is partial or entire.

1. If you are obtaining all of the land under one Managed Forest Law order, it is an entire transfer.
2. If you are obtaining only part of the land under one Managed Forest Law order, it is a partial transfer.
 - ✓ If this is a partial transfer, the land must meet the following criteria to be eligible to remain in the MFL program:
 - a. An entire parcel of MFL land or all of the MFL land in a legal description
 - b. At least 10 contiguous acres
 - c. At least 80% productive forest land

✿ Write in the county and town/village/city in which the land is located.

✿ Write in the township and range number in which the land is located. (This can be found on the deed or tax bill).

✿ List descriptions and acreages.

1. List the section(s) in which the land is located.

2. List the legal descriptions of the transferred land (e.g. NWNW, SESW, Government Lot 5).

3. Indicate the number of acres to be designated open and closed to public access.

✓ Wisconsin statutes limit the number of acres designated as closed to 160 acres per ownership per town/village of which a maximum of 80 acres (or two government or fractional lots) may have been entered prior to 2005.

Section 2 – Former Owner Information

✿ Write in the name of the former owner(s).

1. The former owner(s) is the grantor(s) or land contract vendor(s), found on the deed or land contract.

✿ Fill in former owner address information.

Section 3 – New Owner Contact Information

✿ Choose one individual to receive correspondence from the DNR regarding the MFL order.

✿ Fill in the new owner contact's address and phone information.

Section 4 – New Owner Acceptance & Agreement

✿ Read the agreement information.

✿ Indicate if the land was acquired after 1986 AND if any new owners were married at the time.

1. Spouse signatures are no longer required on this form. You can skip this step.

✿ Every new owner, including life estate holders, must print his/her name, sign, and date the form.

1. Use additional sheets if needed.

Section 5 – Land Encumbrances

✿ Indicate if the land is subject to a deed restriction that affects the management of the property, an encumbrance (e.g. lien, mortgage), or a land contract.

1. If the answer is "yes," print the name of the institution(s), land contract vendor, or other lien holder.
2. The corresponding individual(s) must sign and date the form.

Section 6 – Required Attachments

✿ The attachments must accompany the form. If the attachments are missing, the form will be considered incomplete and will be returned for completion.

✿ **\$100 nonrefundable fee.** Enclose a check or money order, payable to the Department of Natural Resources.

✿ **Proof of ownership.** Enclose a copy of the recorded deed or land contract giving you ownership or interest in the land. A real estate transfer return, satisfaction of mortgage, abstract, or title insurance is NOT considered proof of ownership.

✿ **Parcel ID number(s).** Enclose a copy of the most recent property tax bill(s) showing the county parcel identification numbers.

Mail Completed Form

✿ On the enclosed forester location list, locate the county in which your land is located.

Mail the completed transfer form, with all required attachments, to the "DNR forester" at this address.

Location of Wisconsin Department of Natural Resources Foresters

County	Address	Phone
Adams	PO Box 100, Friendship WI 53934	608-339-3386
Ashland	PO Box 709, Mellen WI 54546	715-274-6321
Barron	1418 E La Salle Ave, Barron WI 54812-1638	715-537-5046
Bayfield	PO Box 545, Washburn WI 54891	715-373-6165
Brown & Kewaunee	1125 N Military Ave, Green Bay WI 54307	920-492-5856
Buffalo	Courthouse, PO Box 88, Alma WI 54610	608-685-6223
Burnett	PO Box 51, Webster WI 54893	715-866-8201
Calumet & Outagamie	3369 W Brewster St, Appleton WI 54914	920-832-2747
Chippewa	711 N Bridge, Chippewa Falls WI 54729	715-726-7885
Clark	400 Hewett St, Rm 106, Neillsville WI 54456-1924	715-743-5134
Columbia	W7303 Co Hwy CS, Poynette WI 53955	608-635-8113
Crawford	PO Box 186, Gays Mills WI 54631	608-735-4672
Dane	3911 Fish Hatchery Rd, Fitchburg WI 53711	608-275-3266
Dodge	N 7725 Hwy 28, Horicon WI 53032	920-387-7884
Door	110 S Neenah Ave, Sturgeon Bay WI 54235-2718	920-746-2880
Douglas	PO Box 60, Gordon WI 54838	715-376-2299
Dunn	921 Brickyard Rd, Menomonie WI 54751	715-232-1516
Eau Claire	PO Box 4001, Eau Claire WI 54701	715-839-3782
Florence	4842 Forestry Dr, Florence WI 54121-9715	715-528-4400
Fond Du Lac & Winnebago	625 E Cty Rd Y, Suite 700, Oshkosh WI 54901-8131	920-424-3056
Forest	404 N Lake, Crandon WI 54520	715-478-3717
Grant	150 W Alona Ln, Suite 3, Lancaster WI 53813	608-723-2397
Green	PO Box 256, Monroe WI 53566	608-325-3050
Green Lake & Marquette	363 Church St, Hwy 22N, Montello WI 53949	608-297-2888
Iowa	1500 N Johns St, Dodgeville WI 53533	608-935-1917
Iron	5291 N State House Circle, Mercer WI 54547	715-476-7844
Jackson	910 Hwy 54 East, Black River Falls WI 54615-9276	715-284-1415
Jefferson & Rock	2514 Morse St, Janesville WI 53545	608-743-4830
Juneau	PO Box 288, Mauston WI 53948	608-847-9394
Kenosha, Racine & Walworth	9531 Rayne Rd, Suite IV, Sturtevant WI 53177	262-884-2390
La Crosse	3550 Mormon Coulee Rd, La Crosse WI 54601	608-785-9007
Lafayette	1845 Center Dr, Darlington WI 53530	608-776-3064
Langlade	PO Box 310, Antigo WI 54409-0310	715-627-4317
Lincoln	1110 E 10th St, Merrill WI 54452	715-536-4502
Manitowoc	2220 E CTH V, Mishicot WI 54228	920-755-4984
Marathon	5301 Rib Mountain Dr, Wausau WI 54401	715-359-4522
Marinette	PO Box 199, Wausaukee WI 54177	715-856-9157
Menominee	PO Box 670, Keshena WI 54135	715-799-3405
Milwaukee & Waukesha	S91 W39091 Hwy 59, Eagle WI 53119	262-574-2111
Monroe	820 Industrial Dr, Suite 4, Sparta WI 54656	608-269-6901
Oconto	PO Box 96, Oconto Falls WI 54154	920-846-2980
Oneida	Ranger Station, PO Box 576, Rhinelander WI 54501	715-365-2634
Ozaukee & Washington	3544 Kettle Moraine Rd, Hartford WI 53027	262-670-3404
Pepin	PO Box 39, Durand WI 54736	715-672-4153
Pierce	PO Box 428, Ellsworth WI 54011	715-273-5525
Polk	941 Mallard Ln, Rm 104, Balsam Lake WI 54810	715-485-3518
Portage	301 Cedar St West, Stevens Point WI 54481	715-344-2752
Price	104 S Eyder Ave, Phillips WI 54555	715-339-3001
Richland	1850 Bohman Dr, Suite D, Richland Center WI 53581	608-647-4566
Rusk	N4103 Hwy 27, Ladysmith WI 54848-9309	715-532-3737
St. Croix	990 Hillcrest, Suite 104, Baldwin WI 54002	715-684-2914
Sauk	505 Broadway, Rm 202, Baraboo WI 53913	608-355-4475
Sawyer	10220N STH 27S, Hayward WI 54843	715-634-9658
Shawano	647 Lakeland Rd, Shawano WI 54166	715-526-4229
Sheboygan	PO Box 408, Plymouth WI 53073	920-892-8756
Taylor	660 Wheelock St, Medford WI 54451	715-748-4955
Trempealeau	PO Box 645, Whitehall WI 54773	715-538-4480
Vernon	220 Airport Rd, Viroqua WI 54665	608-637-3784
Vilas	1861 Hwy 45 North, Eagle River WI 54521	715-479-8870
Washburn	810 W Maple St, Spooner WI 54801-1255	715-635-4086
Waupaca	N2480 Hartman Creek Rd, Waupaca WI 54981	715-258-8432
Waushara	427 E Tower Dr, Ste 100, Wautoma WI 54982	920-787-4686
Wood	473 Griffith Ave, Wisconsin Rapids WI 54494	715-421-7819

Managed Forest Law Notice of Land Conveyance and Petition for Transfer

Form 2450-159 (R 4/04)

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Mail completed form to the DNR Forester in the county* where the land is located. For a list of service center addresses call (608) 266-2621 or visit www.dnr.state.wi.us/org/caer/cs/servicecenter/ssbycounty.htm.

Notice: Pursuance to s. 77.82(2), Wis. Stats., a completed version of this form with attachments must be submitted to the Department within 30 days of the date of the deed. **Failure to submit this form may result in withdrawal from the program and the assessment of a withdrawal tax.**

Personal information will be used to administer the Managed Forest Law program and for educational efforts. The Department is also required to provide this information to requesters under the Wisconsin Open Records Law, ss. 19.31-19.39, Wis. Stats.

1. Land Information

The following descriptions of land enrolled under the Managed Forest Law (Chapter 77, Wis. Stats.) have been sold or transferred.

MFL Order Number	For lands enrolled under this MFL order number, this is a: (select one)		
File a separate form for each order number.	<input type="checkbox"/> partial transfer – Note: Lands transferred in part must meet transfer requirements. If those requirements are not met, the land is subject to withdrawal with the assessment of a withdrawal tax.		
	<input type="checkbox"/> entire transfer		
*County	Town or Village	Township Number	Range <input type="checkbox"/> E <input type="checkbox"/> W

List description(s) and acreages. Attach additional pages if needed.

Example: Section 10 NE ¼ NE ¼ 25 acres closed
 Gov Lot 1 34 acres open

2. Former Owner Information

Name of Former Owner(s)

Street	City	State	ZIP Code
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3. New Owner Contact Information

Name of New Owner Contact – Correspondence from the DNR will be sent to this individual		Daytime Telephone Number	
Street	City	State	ZIP Code

(Complete reverse side)

**Managed Forest Law
Notice of Land Conveyance and Petition for Transfer**

Form 2450-159 (R 4/04)

Page 2 of 2

4. New Owner(s) Acceptance and Agreement – All new owners must read and complete the following:

I hereby petition the Department of Natural Resources to issue an Order of Transfer for the above Managed Forest Land. Under and in accordance with s. 77.88(2)(e), Wis. Stats., I certify that:

- a. I accept the Managed Forest Law designation and contract as defined by Chapter 77, Wis. Stats.
- b. I intend to comply with the existing management plan for the land and with any written amendments mutually agreed upon between me and the Department of Natural Resources.
- c. If your land was acquired on or after January 1, 1986, complete the following:
Were you married at the time of acquisition?

☐ No ☐ Yes If yes, spouse(s) must also sign the petition below.

Names and Signatures of New Owner(s). Include the names and signatures of all new owners (includes life estate holders).

Attach additional sheets if necessary.

Name of New Owner (please print)	Signature	Date Signed	Spouse Signature
Name of New Owner (please print)	Signature	Date Signed	Spouse Signature
Name of New Owner (please print)	Signature	Date Signed	Spouse Signature
Name of New Owner (please print)	Signature	Date Signed	Spouse Signature
Name of New Owner (please print)	Signature	Date Signed	Spouse Signature
Name of New Owner (please print)	Signature	Date Signed	Spouse Signature
Name of New Owner (please print)	Signature	Date Signed	Spouse Signature

5. Land Encumbrances

Select the statement which is certified to be true, regarding an encumbrance on this land:

- ☐ No, there is no lien, encumbrance or land contract on this property.
- ☐ Yes, there is a lien, encumbrance or land contract on this property. **If yes, all encumbrance holders must sign below.**

Name of Institution or Vendor of Land Contract	Signature	Date Signed
Name of Institution or Vendor of Land Contract	Signature	Date Signed

Note: A signature by the encumbrance holder acknowledges that notice has been given of this transfer and there is no objection to the transfer of this Managed Forest Law land or with its associated management. The signature shall not be construed as a subordination of the mortgage lien or encumbrance right, nor of any other significance.

6. Required Attachments

The following attachments are required to process this form. Forms missing the required attachments or signatures will be considered incomplete and will be returned to the landowner for completion.

- ☐ **\$100 nonrefundable transfer fee.** Enclose a check or money order payable to the Wisconsin Department of Natural Resources.
- ☐ **Proof of ownership.** Enclose a copy of the RECORDED legal document(s) (deed, land contract) giving you interest or ownership in the land petitioned for transfer.
- ☐ **Parcel ID number(s).** Enclose a copy of the tax bill(s) or other document(s) showing the county tax parcel identification number(s).

For Department Use Only	
DNR Forester Signature	Date Signed



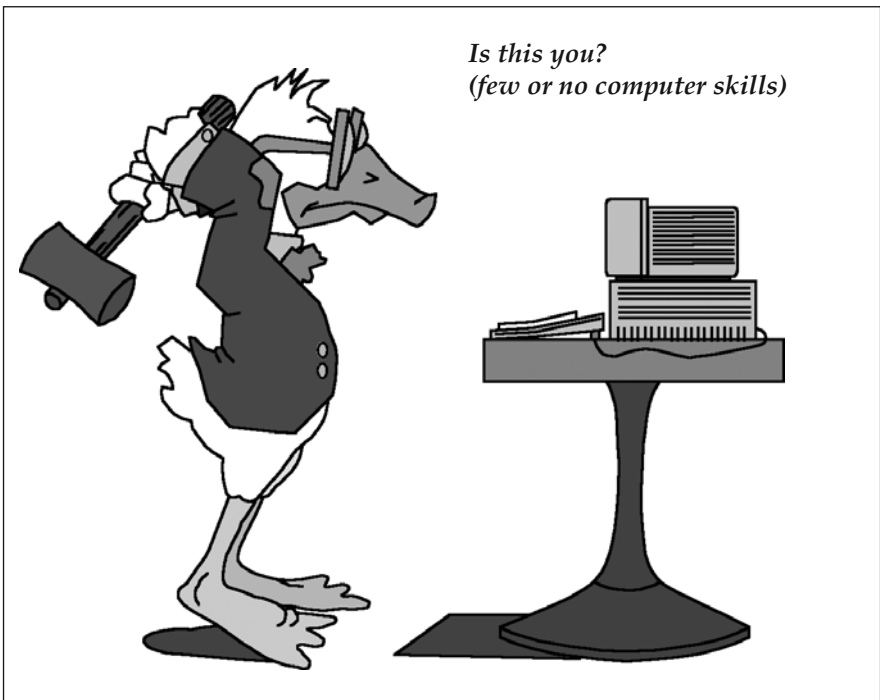
You, your Computer and the Forest Tax Program

If you or your library have a computer with internet access, there is a wealth of information available on the DNR website (dnr.wi.gov). It contains information ranging from organizational overview to caring and harvesting your trees. You need not possess advanced computer skills to take advantage of this resource.

Here is how to access the Forest Tax Section of the DNR website:

1. Log on to the internet: search for "Wisconsin Department of Natural Resources" or type in <http://dnr.state.wi.us/org/land/forestry> on your home-page.
2. When at the DNR Forestry Homepage click on:
3. Forest Tax Law (found on the left portion of the page under "private landowners")

You are now free to choose items of interest from the menu on the left. Topics available include: Forest Tax Law Frequently Asked Questions, Forest Crop Law, Managed Forest Law, MFL Revision Information (Wis Act 228), Woodland Tax Law, Contact Information, Tax Lands Open to Public, Archives of Forest Tax & Stewardship Newsletters, and Forest Tax Law Forms.



You can bookmark or add the DNR Homepage or the Forest Tax Law page to your group of "favorite" websites for ease of future access. Once you are familiar with the basics, take the opportunity to explore the websites.

Advantages of using the websites

- ✿ Access past issues of this newsletter
- ✿ Gain access to knowledgeable assistance.
- ✿ Many basic questions can be answered.
- ✿ Most current forms available.
- ✿ More information available on private forestry assistance, public lands, and other DNR functions.

HELP!

If you are receiving this newsletter and you no longer own any land in the tax laws, please notify the forester (see page 6 in this newsletter) in the county where you owned land. We will need to know the county, the name of the previous owner (you or the relative) and a legal description to help us get the ownership transferred in our database. This will allow us to update our records.



2005 Stumpage Rates for Tax Laws

NR 46.30(2)(a) Logs (stumpage value per thousand board feet measurement by the Scribner Decimal C log rule).
2005 Rates—Effective Nov. 1, 2004

Zones													
	1	2	3	4	5	6	7	8	9	10	11	12	13
	WAUKE-SHA	GREEN BAY	CRIVITZ	WAUSAU	WAUTOMA	DODGE-VILLE	RHINE-LANDER	ADAMS	RICHLAND CENTER	HAYWARD	EAU CLAIRE	RIVER FALLS	SPARTA
Cedar	70.00	129.00	82.40	77.73	25.00	77.73	125.00	77.73	NA	125.00	77.73	77.73	77.73
Fir	NA	29.19	29.19	29.19	NA	NA	29.19	NA	NA	29.19	29.19	29.19	29.19
Hemlock	NA	121.82	121.82	62.63	NA	NA	121.82	NA	NA	61.00	100.00	62.86	62.86
Pine													
Jack	52.12	52.12	30.18	52.12	30.18	52.12	53.00	52.12	52.12	58.68	52.12	52.12	44.03
Red	100.00	43.01	64.77	127.56	125.00	110.00	178.71	117.43	110.00	105.91	139.95	35.00	100.00
White	85.00	46.54	118.14	139.54	125.94	30.00	163.21	132.27	128.00	112.40	128.67	116.69	125.00
Spruce	80.00	20.00	98.72	101.02	59.36	101.02	92.56	80.00	101.02	113.59	80.00	80.00	80.00
Tamarack	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00
Aspen	70.00	52.23	150.00	56.98	35.76	61.83	42.06	47.85	67.78	27.86	32.43	27.59	58.46
Ash	109.39	125.41	100.72	139.15	162.00	122.41	154.05	134.76	160.71	116.61	157.81	101.54	138.59
Basswood	139.87	163.10	150.33	171.37	86.80	166.47	170.00	127.83	137.07	138.10	194.39	142.13	111.00
Birch													
White	155.28	58.90	159.11	153.64	24.00	85.00	211.49	118.00	85.00	111.07	87.24	90.73	30.00
Yellow	150.00	180.00	191.03	171.12	209.00	239.21	312.65	157.90	239.21	199.08	201.42	157.90	157.90
Elm	80.00	30.00	97.20	143.16	134.12	93.20	141.59	76.54	80.53	89.00	76.54	125.00	85.00
Maple													
Sugar	350.00	317.08	373.81	384.50	435.56	410.83	426.06	323.13	421.04	305.13	354.96	332.06	120.00
Other	154.04	160.00	158.55	191.70	165.69	133.53	135.73	208.40	175.00	113.31	125.82	93.03	115.94
Oak													
Red	395.35	443.04	323.44	458.16	460.59	450.86	316.55	373.85	427.58	300.85	397.89	180.00	370.67
White	150.00	187.68	200.00	163.94	175.62	255.94	117.71	135.63	169.99	102.43	140.00	124.14	142.69
Other	100.00	122.17	138.58	117.60	123.53	238.18	159.45	139.49	191.84	250.93	125.00	151.88	136.16
Other Hardwood	120.00	148.27	151.30	153.84	123.84	253.73	200.44	78.09	237.70	64.28	119.72	117.27	104.66
Black Walnut	650.00	NA	NA	1000.00	NA	1344.84	NA	948.08	1222.55	NA	400.00	850.00	1000.00
Cherry	365.00	NA	250.00	326.45	450.00	733.33	514.73	442.43	736.00	431.67	225.00	509.26	200.00

The stumpage rates are used to determine the amount of FCL severance tax (10%) and MFL yield tax (5%) on timber sales.

Counties by Zone

Adams.....8	Douglas.....10	Kewaunee.....2	Ozaukee.....1	Taylor.....4
Ashland.....10	Dunn.....11	La Crosse.....13	Pepin.....12	Trempealeau.....12
Barron.....12	Eau Claire.....11	Lafayette.....6	Pierce.....12	Vernon.....9
Bayfield.....10	Florence.....7	Langlade.....7	Polk.....12	Vilas.....7
Brown.....2	Fond du lac.....2	Lincoln.....7	Portage.....4	Walworth.....1
Buffalo.....12	Forest.....7	Manitowoc.....2	Price.....10	Washburn.....10
Burnett.....10	Grant.....6	Marathon.....4	Racine.....1	Washington.....1
Calumet.....2	Green.....6	Marinette.....3	Richland.....9	Waukesha.....1
Chippewa.....11	Green Lake.....5	Marquette.....5	Rock.....6	Waupaca.....4
Clark.....11	Iowa.....6	Menominee.....3	Rusk.....10	Waushara.....5
Columbia.....5	Iron.....10	Milwaukee.....1	Sauk.....9	Winnebago.....5
Crawford.....9	Jackson.....13	Monroe.....13	Sawyer.....10	Wood.....8
Dane.....6	Jefferson.....1	Oconto.....3	Shawano.....4	
Dodge.....1	Juneau.....8	Oneida.....7	Sheboygan.....2	
Door.....2	Kenosha.....1	Outagamie.....4	St Croix.....12	



NR 46.30(2)(b) Cord Products—128 cubic feet of wood, air and bark assuming careful piling.

2005 Rates—Effective Nov. 1, 2004

Zones													
	1	2	3	4	5	6	7	8	9	10	11	12	13
	WAUKE-SHA	GREEN BAY	CRIVITZ	WAUSAU	WAUTOMA	DODGE-VILLE	RHINE-LANDER	ADAMS	RICHLAND CENTER	HAYWARD	EAU CLAIRE	RIVER FALLS	SPARTA
Cedar	15.00	40.00	32.73	17.42	28.51	26.47	7.00	9.93	NA	19.71	9.93	9.93	9.93
Fir	NA	22.28	22.35	18.73	NA	NA	15.00	24.00	NA	27.25	21.44	17.08	17.08
Hemlock	NA	15.00	15.64	11.93	NA	NA	11.21	11.93	NA	8.46	11.93	11.93	11.93
Pine													
Jack	30.00	22.00	51.81	35.75	37.90	30.00	45.00	44.62	30.00	49.30	35.00	45.93	40.00
Red	30.00	23.01	35.00	42.49	42.51	24.98	40.00	44.12	35.72	51.88	35.00	41.00	46.51
White	25.00	29.84	26.54	25.81	34.15	16.65	16.00	32.08	18.85	26.98	24.02	22.31	15.00
Spruce	30.00	29.43	36.15	33.62	41.64	12.50	25.00	30.09	30.36	30.08	31.78	29.08	25.13
Tamarack	19.29	10.05	20.64	23.98	13.49	19.29	20.14	21.55	19.29	20.16	21.01	21.55	27.99
Aspen	11.00	14.20	29.84	22.61	13.91	7.44	22.00	19.94	11.67	28.38	15.00	29.79	12.00
Birch	15.00	14.08	26.74	17.15	25.98	10.00	22.00	18.30	10.00	21.88	19.52	15.41	10.75
Basswood	7.13	2.60	2.60	7.93	2.60	5.00	5.00	3.07	5.00	9.66	5.34	3.11	4.50
Oak	10.00	18.24	20.47	6.69	9.34	5.00	18.70	15.10	8.68	10.91	10.00	8.34	13.77
Other Hardwood	15.00	11.62	23.71	16.94	10.59	5.41	20.00	17.29	10.12	17.06	12.00	14.46	15.00
Fuelwood	10.00	13.35	13.53	9.09	9.00	8.30	5.72	7.19	5.50	5.15	8.00	5.00	3.98

NR 46.30(2)(c) Piece products (stumpage value per piece).

2005 Rates—Effective Nov. 1, 2004

Zones													
	1	2	3	4	5	6	7	8	9	10	11	12	13
	WAUKE-SHA	GREEN BAY	CRIVITZ	WAUSAU	WAUTOMA	DODGE-VILLE	RHINE-LANDER	ADAMS	RICHLAND CENTER	HAYWARD	EAU CLAIRE	RIVER FALLS	SPARTA
Posts & Poles													
7 and 8 ft.	0.71	0.63	0.54	0.72	0.65	0.71	0.59	0.77	0.71	0.77	0.70	0.62	0.63
10 and 12 ft.	2.12	1.88	1.61	2.15	1.95	2.12	1.77	2.32	2.12	2.30	2.11	1.87	1.88
14 and 16 ft.	3.53	3.13	2.68	3.58	3.26	3.53	2.95	3.87	3.53	3.83	3.52	3.11	3.13
18 and 20 ft.	7.02	6.21	5.33	7.12	6.47	7.02	5.87	7.70	7.02	7.62	6.99	6.18	6.21
21 and 30 ft.	10.07	8.91	7.65	10.22	9.29	10.07	8.42	11.04	10.07	10.93	10.03	8.87	8.91
31 and 40 ft.	17.40	15.39	13.21	17.65	16.05	17.40	14.55	19.08	17.40	18.88	17.32	15.32	15.39
41 and 50 ft.	26.02	23.02	19.75	26.39	24.00	26.02	21.76	28.53	26.02	28.24	25.90	22.91	23.02
51 and 60 ft.	35.94	31.79	27.28	36.46	33.15	35.94	30.06	39.41	35.94	39.01	35.77	31.65	31.79
61 and 70 ft.	47.00	41.58	35.68	47.68	43.35	47.00	39.31	51.54	47.00	51.01	46.79	41.39	41.58
Christmas Trees													
Unsheared	2.00	2.00	2.00	2.00	2.00	2.00	3.82	2.00	2.00	2.84	2.00	4.00	3.00
Sheared	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70

* Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

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